WHAT IS CLAIMED IS:

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1. A stentless prosthetic heart valve, comprising:

a first thin, flexible leaflet and a second thin, flexible leaflet, each of the leaflets having an inner face, an outer face, an in-flow edge, an out-flow edge, and side edges, the plurality of leaflets being sewn directly together along at least a portion of their side edges so as to form a substantially tubular valve structure having an in-flow end and an out-flow end, adjacent leaflets being arranged so that their side edges are substantially aligned and the inner faces of the leaflets engage each other adjacent the side edges, and a width of the in-flow edge of the first leaflet is greater than a width of the out-flow edge of the second leaflet,

wherein the valve structure is movable between a closed position in which the out-flow edges of adjacent leaflets engage each other, and an open position in which the out-flow edges of adjacent leaflets are separated from each other except along the side edges, the sewn portions of the side edges of the leaflets biasing the leaflets toward a partially closed position.

- 2. A heart valve as in Claim 1, wherein the aligned leaflet side edges extend generally outwardly from the substantially tubular valve structure.
- 3. A heart valve as in Claim 1, wherein each of the leaflets comprises a tab portion adjacent the leaflet out-flow edge.
- 4. A heart valve as in Claim 3, wherein each tab portion extends beyond the outflow edge of the corresponding leaflet.
 - 5. A heart valve as in Claim 3, wherein the tab portions are disposed adjacent at least one of the leaflet side edges.
- 6. A heart valve as in Claim 5, wherein a tab portion is formed adjacent each leaflet side edge.

- 7. A heart valve as in Claim 6, wherein the tab portions of adjacent leaflets are connected to each other to form commissural attachment tabs.
 - 8. A method for making a stentless tubular prosthetic hear valve, comprising:

 providing a section of substantially flat, flexible material;
- cutting a plurality of leaflets out of the flat material, each of the leaflets having an inner face, an outer face, a proximal end, a distal end, side edges, and tab portions adjacent the distal end and tending from the side edges, wherein a width of the in-flow edge of the first leaflet is greater than a width of the out-flow edge of the second leaflet;

aligning the side edges of adjacent leaflets together so that the inner faces of adjacent leaflets engage each other adjacent the side edges; and

sewing aligned side edges together so as to form a substantially tubular valve structure having an in-flow and an out-flow end.

- 9. The method of Claim 8, wherein providing a section of substantially flat, flexible material involves providing a section of pericardium and fixing the pericardium.
 - 10. The method of Claim 9, wherein the material is equine pericardium.
- 11. The method of Claim 8, wherein cutting a plurality of leaflets is accomplished using a non-contact cutting apparatus.
- 12. The method of Claim 11, wherein cutting a plurality of leaflets is accomplished using a laser.

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